

**DIPLOMA IN TAXATION LAWS (2017 COURSE)**  
**D. T. L. : SUMMER : 2025**  
**SUBJECT: CUSTOMS LAW & FOREIGN TRADE POLICY**

Day : Friday  
Date : 23/05/2025

**S-22503-2025**

Time : 10:00 AM-01:00 PM  
Max. Marks : 80

**N.B.:**

- 1) Attempt **ANY SIX** questions out of which **Q.No.1** is compulsory.
- 2) **Q. No. 1** carries **20** marks and all other questions carry **12 Marks each.**

- Q.1** Write short note on **ANY FOUR** of the following:
- a) Import and Export (Customs Act)
  - b) Adjudicating Authority (Customs Act)
  - c) Customs Area (Customs Act)
  - d) Indian Customs Waters (Customs Act)
  - e) Service Exports from India Scheme (SEIS) (FTP)
  - f) Export Promotion Capital Goods (EPCG) Scheme (FTP)
- Q.2** Explain the provisions relating to powers of customs officer under Customs Act.
- Q.3** Explain the rules regarding un-accompanied baggage.
- Q.4** From the following particulars given by 'ABC' Ltd. An importer manufacturer, Calculate assessable value, customs duty payable and amount tax credit that can be availed by 'ABC' Ltd.
- ix) Sum total of FOB, freight, loading, unloading & handling charges and insurance charges= 1,64,000 US Dollars;
  - x) Air freight, loading, unloading and handling charges= 48000 US Dollars;
  - xi) Insurance cost 5000 US Dollars
  - xii) Date of presentation of bill of entry for Home Consumption: 30.05.2017 [Rate of BCD 25% RBI Exchange rate;: Rs. 44.50]
  - xiii) Date of grant of Entry Inward Order : 27.06.2017 [Rate of BCD 25% RBI Exchange rate: Rs. 43.50]
  - xiv) The banker realized the payment from the importer at the exchange rate of Rs. 45.50 per dollar.
  - xv) Rate of exchange per dollar notified by the CBEC (as made effective from 26.04. 2017= Rs. 44.70; from 27.05.2017 = Rs. 45 and from 25.06.2017 =Rs44).
  - xvi) Rate of IGST of such goods in India: 12%
- Q.5** Which export incentives are available to exporter under Customs Act?
- Q.6** Explain the main provisions of customs act with regard to offences and prosecution.
- Q.7** What is warehousing station? Discuss various provisions related to warehousing of goods under Customs Act.
- Q.8** What are categories of Status Holders? Discuss various provisions related to Status Holder under GST.
- Q.9** What is deemed export? Enumerate various provisions related to deemed export under Foreign Trade Policy.
- Q.10** Explain the salient features of duty free import authorization scheme under Foreign Trade Policy.

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